REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1904-1905,

WITH

APPENDICES.

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From

W. H. LUCAS, Esquire, I. C. S.,
Collector of Salt Revenue, Bombay;

To

The Honourable Mr. J. L. JENKINS, M.A., I. C. S.,
Commissioner of Customs, Salt, Opium and A'bkári,
Bombay.

Poona, 12th August 1905.

Sir,

INTRODUCTORY.

I have the honour to submit the Annual Report on the Administration of the Salt Department for the year 1904-05.

Collector's office.

2. Mr. R. A. L. Moore was Collector of Salt Revenue from the beginning of the year to the 16th September 1904 and I have held charge during the rest of the year.

Supervising staff.

3. The Supervising Staff consisted at the end of the year of one Collector, ten Assistant Collectors and one Native Assistant to the Collector of Salt Revenue.

Strength of the Department.

4. During the year under report the changes in the subordinate establishment were as follows :—

(1) The following establishment was reduced :—

1	Special Officer, Cambay ...	...	Rs. 150
1	Náik 12 monthly ...	...	„ 12
1	Peon „ ...	...	„ 10
1	„ „ ...	...	„ 9
6	Peons „ ...	...	„ 8 each.
5	„ 9 monthly ...	...	„ 9 each.
1	Jamádár 6 monthly ...	...	„ 25
3	Náiks „ ...	...	„ 10 each.
26	Peons „ ...	...	„ 9 each.

and the establishment mentioned below was entertained instead to guard the natural deposits of salt in the Jambusar Táluka of the Broach District and in the Cambay State as per Government Resolution, Revenue Department, No. 2317 of the 23rd March 1904:—

1	Special Officer, Cambay ...	...	Rs. 100
1	Inspector ...	...	„ 200
1	Clerk ...	...	„ 15
1	Jamádár ...	...	„ 25
2	Havildárs ...	...	„ 15 each.
4	Náiks ...	...	„ 12 each.
21	Peons ...	...	„ 10 each.
21	„ ...	...	„ 9 each.
20	„ ...	...	„ 8 each.

(2) Under Government Resolution, Revenue Department, No. 2708 of 11th April 1904

1	Head Shroff ...	...	Rs. 50
1	Shroff ...	...	„ 45
2	Shroffs ...	...	„ 40 each.
1	Shroff ...	...	„ 35
3	Shroffs ...	...	„ 30 each.
1	Pressman ...	...	„ 20
1	Havildár ...	...	„ 15
1	Náik ...	...	„ 12
9	Peons ...	...	„ 10 each.
4	„ ...	...	„ 9-8 each.
3	Boy peons ...	...	„ 5 each.
1	Hamál ...	...	„ 10

INTRODUCTORY.

were reduced in the Chief Account office and the following establishment was entertained instead :—

1	Head Shroff	...	Rs.	70
1	Shroff	...	,,	60
2	Shroffs	...	,,	50 each.
1	Shroff	...	,,	40
3	Shroffs	...	,,	35 each.
1	Pressman	...	,,	20
1	Havildár	...	,,	18
1	Náik	...	,,	15
4	Peons	...	,,	12 each.
4	,,	...	,,	11 each.
5	,,	...	,,	10 each.
3	Boy peons	...	,,	7 each.
1	Hamál	...	,,	10

(3) Government in their Resolution in the Revenue Department No. 55, dated the 6th January 1905, sanctioned 4 additional clerks :

3 on Rs. 40 each—

1 in the Collector's office.
1 Northern Frontier Assistant Collector's office.
1 Northern Frontier Sarkárkun's office.

1 on Rs. 20 in the Dhandhuka Inspector's office.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1903-04 being given for the purpose of comparison :—

	1903-1904.	1904-1905.	Increase.	Decrease.
1. Number of Supervising Officers ...	12	12	...	...
2. Number of subordinate establishment.	6,357	6,388	31	...
3. Number of tálukas	38	38	...	...
4. Number of Salt Works ...	439	438	...	1
5. Number of maunds of salt excised and imported by sea and land on payment of duty	82,12,980	93,21,209	11,08,229	...
6. Number of maunds of salt delivered free and at nominal rate of duty...	8,00,842	9,45,880	1,45,038	...
7. Total number of maunds of salt excised, imported, delivered free or at nominal duty	90,13,822	1,02,67,089	12,53,267	...
8. Total Revenue	1,80,47,694	1,91,73,254	11,25,560	...
9. Number of offences enquired into ...	710	1,259	549	...

6. The financial results of the last year's administration as compared with those of the preceding four years are exhibited below :—

Year.	Gross receipts.	Expenditure.	Refunds.	Total of expenditure and refunds.	Net receipts.	Percentage charges on gross receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1900-01	2,26,62,739 3 6	15,99,524 1 0	72,208 7 6	16,71,732 8 6	2,09,91,006 11 0	7 11 0
1901-02	2,25,89,143 7 4	15,94,322 12 11	1,06,156 8 6	17,00,479 5 5	2,08,88,664 1 11	7 8 5
1902-03	2,33,39,633 0 7	16,00,284 14 10	88,772 1 8	16,89,057 0 6	2,16,50,576 0 1	7 3 9
1903-04	1,80,47,694 9 6	16,57,810 5 5	48,031 9 8	17,05,841 15 1	1,63,41,852 10 5	9 7 2
1904-05	1,91,73,253 15 6	16,75,907 12 2	62,496 1 2	17,38,403 13 4	1,74,34,850 2 2	9 1 1

The percentage of charges on gross receipts during the year under report is less than in the previous year because in that year the gross receipts were considerably affected by the depletion of sea salt stocks which was a result of the cyclone of May 1903.

SALT.

General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads:—

(1) Barágra salt manufactured from salt brine at the Government salt works on the Runn (Khárághoda and Udu) now called the Pritchard Salt Works.

(2) Sea salt, produced at works on the coast, of which one at Dharasna near Bulsar is a Government work. A few works, the property of Government, in the Konkan Tálukas are leased to private individuals. All the rest of the sea salt works are private.

(3) Imported salt produced mainly at salt works in Portuguese India. The figures given in Appendix G will give an idea of the relative importance of these sources of supply.

Nominal duty salt is issued to Foreign Malabár and free salt to Janjira, Cambay, Patri, Jhinjuwáda and Rádhanpur States and sometimes in lieu of salt accidentally lost at sea.

Bara'gra Salt.

Distribution of Bara'gra Salt.

Opening balance and season's product.

8. The quantity of Barágra salt in stock at the beginning of the year was 41,63,204 maunds against 41,55,421 maunds at the beginning of the previous year. The produce during the year under report amounted to 21,50,882 maunds, making with the quantity in stock a total of 63,14,086 maunds.

Removals.

9. The removals during the year amounted to 23,15,496 maunds against 22,70,210 maunds in 1903-04 and 20,91,508 maunds in 1902-03. The increase in the sales is due to the reduction in the rate of duty. An increase will be observed nearly everywhere, but the most noticeable is in the case of the United Provinces of Agra and Oudh.

Distribution of Barágra Salt.

10. The manner in which the issues of Barágra salt were distributed during the year under report is shown in Appendix A.

Distribution considered according to destination.

Local consumption

11. The issues for local consumption are given in detail in Appendix B. It will be seen that compared with the removals during 1903-04 there has been an increase during the year under report in the removals to all places except Cambay and Bombay where there is a slight decrease. In the case of the Gáekwár's territory there is a slight increase which is, however, more than set off by a decrease of 1,736 maunds in the removals from Dharasna. This is probably due to Baroda stocks having been fully replenished in 1903-04. The rules for the prevention of the illicit manufacture and collection of and contraband traffic in salt in parts of the Baroda territory have now been accepted by His Highness the Gáekwár, and there is good reason to expect that the consumption of licit salt in Gáekwár's territory will begin to show a steady increase. The increase of establishment in the Jambusar Táluka has to some extent had the effect of increasing the consumption of licit salt and is expected to show still further good results.

Through-booking system.

12. Salt traders availed themselves of 20 treasuries and one railway station as compared with 18 treasuries and one railway station last year. The subjoined statement shows how the different systems of payment of duty on Barágra salt have worked during the year under report compared with the previous year:—

Names of places at which duty was collected.	1903-04	1904-05.
	Mds.	Mds.
Head-quarter Office, Bombay, Main Stores, Khárághoda, Ahmedabad Depôt and Broach Custom House.	10,52,373	10,04,973
At Treasuries beyond Presidency	7,69,101	8,44,188
At Stations on the Indian Midland Railway	9,579	11,742
	18,31,053	18,60,903

Loss and wastage.

13. The loss and wastage written off in the accounts amounted to 2,28,460 maunds against 67,866 maunds in the year 1903-04. The loss observed on clearance of one heap alone amounted to 1,63,379 maunds. This heavy loss is solely attributable to the exposure of the heap to the rains of 8 successive years. The percentage of loss and wastage comes to 3·61 as against 1·04 in the previous year.

Stock at the close of the year.

14. The amount in stock at Khárághoda at the end of the year was 37,70,128 maunds against 41,63,204 maunds at the close of the previous year. If 25,45,521 maunds manufactured during the manufacturing season of 1904-05, but stored and brought to account after the close of the year be added to it, the total stock will amount to 63,15,649 maunds. In May last there was an unusually heavy demand for salt from merchants in Northern India, and on inquiring from the Commissioner, Northern India Salt Revenue, I learnt that the past season was not a favourable one at Sambhar, and that some of the salt now offered for sale there was not of such good quality as usual. This no doubt partly accounts for the increased demand for Barágra salt. Our stock of Barágra salt on the 30th June 1905, *viz.*, 51,20,795 maunds, is more than sufficient to meet all demands that are likely to be made without unduly diminishing our balance.

Cost price.

15. The cost price of Barágra salt produced at the Pritchard Salt Works remained the same as in the previous year, *viz.*, Re. 0-1-3 per Indian maund.

Manufacturing season of 1904.

16. The following table contains details regarding the manufacture of salt at the Pritchard Salt Works during the season of 1904-05 :—

Salt Works.	Year.	Number of pans.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Maunds.	Maunds.	Maunds.
Khárághoda ...	1903-04 ..	215	10,84,335	5,043	7,929
	1904-05 ...	215	12,99,273	6,043	10,106
Udu	1903-04 ...	185	10,65,050	5,757	8,137
	1904-05 ...	185	12,46,248	6,736	8,977
Total ...	1903-04 ...	400	21,49,385	5,400	8,137
	1904-05 ...	400	25,45,521	6,389	10,106

The number of pans worked during the year under report was the same as last year, but the quantity manufactured was more by 3,96,136 maunds. It is true that the season was favourable for salt manufacture, but the satisfactory results shown are in large measure due to the careful and constant supervision which the Inspector, Mr. Ghulam Yasin, exercises over the Agrias during the working season. Brine was let into the first pan at Khárághoda on the 15th October 1904 and into the last pan on the 11th November 1904. The first pan was cleared on the 2nd April 1905 and the last on the 26th April 1905. At Udu brine was let into the first pan on the 16th October 1904 and into the last pan on the 17th November 1904. The first pan was cleared on the 13th April 1905 and the last on the 10th May 1905.

Storage.

17. The storage operations began on the morning of the 20th April and ended on the afternoon of the 22nd May. The daily average of the storage was 77,137 against 71,646 maunds in the previous year, the previous best record being 73,672 in 1902. The engines were the same as those used last year. Old and almost worn out as they are, the Loco. Foreman had contrived to get them into first rate working order and the result was that there was not a single break down.

Cost price paid to Agrias.

18. The quantity of salt on which cost price at one anna and three pies per Indian maund was paid to the Agrias during the manufacturing season of 1904-05 was 24,18,245 maunds and the amount paid Rs. 1,88,925. This divided amongst 1,200 Agrias gives Rs. 157 per man for a working season of about 6 months.

Agency system.

19. The sales both at the Ahmedabad Depôt and at the agencies show a gain of Rs. 308-1-4½ as against a loss of Rs. 518-8-8 during the year and the

transactions on the whole including the sales at the Main Stores show a net gain of Rs. 19,189-4-4½ as against a gain of Rs. 18,121-3-10 in the year 1903-04. The result is therefore satisfactory.

20. The total rainfall at Khárághoda during the year under report was 7·85 inches against 21·65 during the previous year. In spite of this uncommonly short rainfall an adequate supply of drinking water has been maintained. Water-supply.

21. The vital statistics of the new Government village at Khárághoda during the year under report read as follows :—There were 74 births or 35·1 per mille against 69 births or 33·4 per mille in the year 1903-04. The number of deaths was 68 or 32·2 per mille against 95 or 46·02 per mille in the previous year. Health of Khárághoda.

22. The population of the village was 2,108 during the year under report as compared with 2,064 last year. Population.

23. The total number of patients treated at the dispensary was 2,684 against 4,613 during the previous year. The most common diseases were, as usual, malarial fever, conjunctivitis, diseases of the digestive system and skin diseases. There was one very mild plague case in the sowárs' lines. The prompt action taken by the Assistant Collector Mr. Bulkley, who turned out the clerks and sepoys into temporary shelters and freely opened out the roofs of the lines, effectually prevented the disease, which was raging in Patri and all round, from getting a hold of Khárághoda. Khárághoda Dispensary.

24. The total amount advanced to the Agrias as takávi during the year under report was Rs. 4,004 as against Rs. 1,526 last year. The increase is accounted for by the fact that several of the old Agrias had left their pans and new ones had to be taken on and given a helping hand. Advances to Agrias.

SEA SALT.

25. The quantity of salt manufactured during the year was 91,33,030 maunds against 58,61,688 maunds in the previous year. This large increase of 32,71,342 maunds is accounted for by the fact that in May 1903 an almost unprecedented cyclone washed away vast quantities of salt lying in the salt works and put an early and abrupt end to the manufacturing season. The removals amounted to 76,54,541 maunds, that is to say 11,91,785 maunds more than in the previous year. The increase in the quantity of salt manufactured brought the closing balance to 11,72,885 maunds against 2,05,010 maunds at the close of the year 1903-04.

26. At the Government salt works at Dharasna the year opened with a balance of 1,06,084 maunds against 2,33,671 maunds in the previous year. The quantity manufactured during the year was 3,38,613 maunds against 2,21,430 maunds in the year 1903-04—an increase of 1,17,183 maunds due to the good season. The removals during the year amounted to 3,11,475 maunds against 3,26,711 maunds in the previous year. The decrease of 15,236 maunds in the removals is due to the fact that there were large removals to places outside the Presidency in the year 1903-04 on account of the depletion of the salt stocks in the Bombay works. No salt was despatched from Dharasna to the Nizám's territory and Kolhápur during the year under report. The removals to Surat and Broach districts have, however, increased during the year. Dharasna.

27. In the other salt works, private and leased, the produce was 87,94,417 maunds against 56,40,258 maunds in the previous year—an increase of 31,54,159 maunds or 55·9 per cent. due to the fact that the manufacturing season of 1903-04 was curtailed by the cyclone already alluded to. The balance at the beginning of the year was 98,926 maunds against 10,71,017 in the previous year, and the issues amounted to 73,43,066 maunds against 61,36,045 maunds. The closing balance amounted to 10,77,608 maunds against 98,926 in the previous year. Rest of the Presidency.

28. The quantities of sea salt which were removed for consumption within and without the Presidency from the sea salt works in British territory during the year under report compared with those of the previous year are given in Appendix D. It will be noticed from the statement that there has been an increase of 10,63,438 maunds in the removals from salt works near Bombay for consumption within and without the Presidency, exclusive of Foreign Malabár. Distribution of sea salt.

An increase of 1,31,943 maunds in the removals of nominal duty salt to Foreign Malabár brings the net issues of salt from salt works near Bombay to a total more by 11,95,381 maunds than that of the previous year.

Removals to Central Provinces and Central India.

29. There has been an increase of 99,743 maunds in the removals of salt from salt works near Bombay to the Central Provinces. In the removals of Barágra salt a decrease of only 309 maunds is noticeable. The increase of 2,323 maunds in the removals to Central India is too small to call for remark. It may, however, be noted that there was a decrease of 4,005 maunds during the year 1903-04.

Removals to Nizám's Territory, Calcutta, Madras Presidency, Foreign Malabár and Mysore.

30. The removals to the Nizam's territory show an increase of 1,50,055 maunds as against the decrease of 2,24,180 maunds observed last year. So also the removals to Calcutta, the Madras Presidency, Foreign Malabár and Mysore respectively show an increase of 2,70,434, 2,48,398, 1,31,943 and 41,468 maunds. The cause of this general increase in the removals is that 1903-04 was a year of unprecedentedly short supply in the sea salt works, and consequently there was a ready demand for the abundant supply of sea salt manufactured during the year under report.

Umbergaon, Shiroda and Sanikatta.

31. The issues from Umbergaon, Shiroda and Sanikatta are all for local consumption with the exception of 18,634 maunds from Shiroda and 90 maunds from Sanikatta to British Malabár and 24 maunds from Sanikatta to Mysore. The variations are too slight to require explanation.

Loss and wastage.

32. The loss and wastage at Dharásna amounted to 37,945 maunds against 22,306 maunds in the previous year—37,815 maunds by over-estimation, 130 maunds by floods. The percentage was 8·5 against 4·9 last year.

Rest of the Presidency.

33. At the other sea salt works the loss and wastage amounted to 4,72,670 maunds against 4,76,302 maunds in the previous year as per details below :—

	Maunds.
Wastage from moisture	88,927
Loss by over-estimation	3,79,904
„ by theft	161
„ by destruction of unsaleable refuse salt	3,678
Total loss and wastage ...	4,72,670

The percentage of loss and wastage is 5·3 against 7·09 in the previous year.

34. The following table shows the maximum, minimum and average prices of salt of the Northern and Middle Konkan, Shiroda and Sanikatta salt works :—

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund.	1 8 0	0 12 0	0 12 0	0 8 0	0 8 0	0 7 0
Minimum do. ...	0 0 3	0 0 3	0 0 3	0 2 0	0 1 0	0 4 0
Average do. ...	0 3 11	0 2 6	0 5 9	0 6 0	0 4 9	0 4 8

Very few transactions took place at the highest and lowest prices. The rates generally prevailing were 4, 2, 1 annas per maund in the Northern and Middle Konkan, 8, 6, 4 annas per maund at Shiroda and 4 annas per maund at Sanikatta. The average rates are lower than those of the preceding year in consequence of an abundant supply of salt in the market throughout the year.

Imported Salt.

Quantity and distribution of imported salt.

35. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E.

Goa salt.

36. The quantity of Goa salt imported during the year was 2,80,358 maunds against 2,67,281 maunds in the previous year—an increase of 13,077 due

to the facilities afforded by the Southern Marátha Railway to the trading public and partly to a better crop of salt in Goa. The greater part of the salt imported was consigned to Belgaum, Dhárwár, Bijápur and Madras. Mysore only shows a decrease of about 12,000 maunds as there were large imports of salt from Madras in the year 1903-04 to the extent of 1,46,833 maunds against 58,857 in the year 1902-03.

37. No duty-paid Bombay through salt was imported at Castle Rock during the year under report. Through salt.

Consumption.

	Maunds.
Barágra salt ...	4,53,829
Sea salt ...	22,83,629
	27,37,458
Add—	
Imported salt for local consumption ...	2,40,610
	29,78,068

38. The total quantity of salt issued for consumption in the Bombay Presidency amounted to 29,78,068 maunds as detailed in the margin. Taking the population at 2,09,74,649 according to the census of 1901 the average per head is 11·68 lbs. against 10·50 lbs. in the previous year. Consumption for the whole Presidency.

39. The quantity of salt removed for consumption in Gujarát was:— In Gujarát.

	Maunds.
Barágra salt for local consumption	4,53,829
Dharásna salt	3,00,317
Konkan salt	22,304
	7,76,450
Add—	
Imported salt	18
	7,76,468

This quantity distributed amongst a population of 60,24,402 gives an average of 10·60 lbs. per head against 9·9 lbs. last year.

40. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Marátha Country and North Kánara, may be estimated as under:— In the rest of the Presidency.

	Maunds.
Quantity of salt issued for the whole Presidency ...	29,78,068
Deduct—	
Quantity of salt issued for Gujarát	7,76,468
Balance ...	22,01,600

The population affected being taken at 1,49,50,247 souls the average per head comes to 12·11 lbs. against 10·7 lbs. in the previous year.

41. A statement showing the average market price of salt in each District of the Presidency during the calendar years 1902, 1903 and 1904 is appended, *vide* Appendix H. Market price.

It will be seen that the whole of Gujarát has benefited to the full extent of the reduction of 8 annas in the duty with the exception of the Surat District where the benefit has been only 4 annas. Khándesh and Belgaum have also benefited to the full extent of 8 annas. The price of salt in Bombay City is always maintained at an artificially high level and the high prices ruling there last year show nothing beyond the want of competition among local dealers, and the apathy of the well-to-do Bombay public.

In the Konkan Districts prices still rule unnaturally high, and this is no doubt due to the lack of facilities of transport, but it is difficult to find a satisfactory reason why the Deccan Districts have benefited so little from the reduction of the duty in March 1903 from Rs. 2-8-0 to Rs. 2.

Revenue and Expenditure.

Revenue and Expenditure.

42. The receipts and expenditure on account of Salt Revenue for the year under report are shown in Appendix I. An explanation of some of the chief items on both sides of the account showing increase and decrease is given below.

Items of increase in Revenue.

43. The increase of Rs. 5,950-0-1 in "Import Duty on Salt by sea" is due to larger importations of table and packing salt from the United Kingdom and Persia.

The increase of Rs. 24,537-15-4 in "Import Duty on Salt by land" is mainly due to larger importations of salt from Goa where the crop was plentiful as also to the facilities offered by the Southern Marátha Railway to traders.

The increase of Rs. 13,035-0-11 under "Proceeds of Sale of Government Salt" and of Rs. 1,300-4-6 under "Ground Rent, Khárághoda and Bulsár Salt" is chiefly due to the increase in the sales of Barágra salt.

The increase of Rs. 18,836-0-7 under "Ground Rent at maundage rate" is due to increased sales of sea salt in 1904-1905.

The increase of Rs. 3,326-6-8 under "Farms of Government Salt Works" is due to the high rental fetched by the current lease of the Government Salt Works at Mátunga. The annual rental of the last lease which expired on the 31st July 1904 was Rs. 25,651, while that for the current one is Rs. 30,600.

The increase of Rs. 6,128-10-9 under "Cost price of Salt supplied to fish curers" is due to a more favourable fishing season.

The increase of Rs. 10,26,226-7-5 under "Excise Duty on Salt" is due to the fact that in 1903-04 large stocks of salt were destroyed by heavy and untimely rainfall in the month of May and the sales were consequently limited, whereas during 1904-05 the crop was plentiful and the trade was especially brisk.

Appendix J shows what the transactions—cash and credit—have been during the past three years.

The increase of Rs. 2,289-13-6 under "Excise Duty at nominal rates" is due to large exports of salt for the Travancore and Cochin Governments. During 1903-04 the contractors did not remove the full contracted quantity as the price of salt rose very high after the cyclone of May 1903.

The increase under "Recovery of Salt Agents' Bagging and Sewing Charges" is due (i) to the increased sales of Barágra salt and (ii) to the traders of the United Provinces of Oudh and Agra electing to purchase bags at an uniform rate from the Salt Agents instead of in the local markets where prices for bags ruled high.

Items of decrease in Revenue.

44. The decrease of Rs. 2,947-12-9 under "Fines and Forfeitures" is due to the fact that there were no important seizures and confiscations during the year such as that of the Fattemari in the Ratnágiri Táluka in the preceding year.

Items of increase in expenditure.

45. The increase of Rs. 5,366-3-4 under "Superior Supervising Establishment" is due to the privilege leave allowances paid to Mr. R. A. L. Moore, I. C. S., Collector of Salt Revenue, and to Messrs. Macnamara, Wadham and Jardine, Assistant Collectors.

The increase of Rs. 29,147-8-6 under "Pay of Subordinate Establishment" is due to the following causes:—

(1) The charge for the establishment sanctioned for the Viramgám Frontier was incurred only for two months of the year 1903-04, while during 1904-05 it was incurred for the whole of the year.

(2) The entertainment of the establishment sanctioned in Government Resolution, Revenue Department, No. 2317, dated the 3rd March 1904, for the Jambusar Táluka to guard the deposits of natural salt.

The increase of Rs. 2,348-11-3 under "Travelling Allowance to Establishment."

This is a fluctuating charge and depends on the amount of travelling performed by the establishment in the interests of the public service.

The increase of Rs. 1,645-12-9 under "Rents" is due to the hiring of buildings for the accommodation of the officers and the establishment at Viramgám.

The increase of Rs. 5,695-3-4 under "Boat Stores and Repairs" is due to the purchase of stores and materials for repairs to Coast Guard Boats.

The increase of Rs.1,828-9-7 under "Rewards in Salt and Customs Cases" is due to the increased number of salt cases disposed of during 1904-05.

The increase of Rs. 13,047-0-3 under "Petty Construction" is due to the construction of new chaukies on the Daman Frontier and at Banda on the Goa Frontier.

The increase of Rs. 5,628-13-5 under "Salt Purchase and Freight" on account of removal of salt to fish curing yards is due to a more favourable fishing season.

The increase of Rs. 14,464-7-6 under "Refunds of Excise Duty on Salt" is due to larger exports of salt to Calcutta and other ports in the Madras Presidency to which wastage rules are applicable. This large export followed naturally the short supply of salt during the previous year.

Items of decrease in expenditure.

46. The decrease of Rs. 7,374-2-0 under "Purchase of land and Compensation for Land" is due to the fact that no such charge was incurrred in 1904-05 as that incurred in 1903-04 on account of compensation to the Desai of Patri (sanctioned in Government Resolution, Revenue Department, No. 8708 of the 9th December 1903).

There was a decrease of Rs. 11,968-4-0 under "Realignment of the Daman Frontier" because this special work was practically completed during the year 1903-04.

The decrease of Rs. 5,192-9-10 under "Peons' Clothing" is due to light clothing only having been supplied to the peons on the Northern Frontier and those of the Presidency Division.

The decrease of Rs. 28,311-3-3 under "Salt Purchase and Freight" on account of Barágra salt is due to less salt having been manufactured and stored during the financial year 1904-05 than in the preceding financial year.

MISCELLANEOUS.

Miscellaneous Fish-curing yards.

47. The number of fish-curing yards open for business during the year was the same as last year, *viz.*, 29—14 in the Ratnágiri District and 15 in the Kánara District.

48. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured rose from 1,84,462 to 2,28,947 maunds—an increase of 24·11 per cent., and the quantity of salt issued from 56,414 maunds to 68,873—an increase of 22·08 per cent. The weather during the fishing season was favourable and the shoals were unusually plentiful.

49. In consequence of the increase in the quantity of fish brought in, the quantity of cured fish removed rose from 1,42,040 maunds to 1,76,074 maunds—an increase of 23·9 per cent. The proportion of the weight of fresh fish to each maund of salt issued was 3·3 against 3·2 in the previous year. At most of the yards in the Ratnágiri District the proportion was almost uniform, while in the Kánara District it as usual varied from 3·13 to 8·2 due to the difference in the methods of the Ratnágiri and Mapilla fishermen who resort to the Kánara yards.

50. The financial results of the working of the yards during the year under report is satisfactory. They show a net profit of Rs. 9,375-4-10 against Rs. 6,414-10-10 in the previous year—an increase of 46·1 per cent.

51. In the Ratnágiri District the yards at Jaigad, Ratnágiri, Jaitápur, Málvan, Deobág, Achara, Nioti, Vengorla and Shiroda have worked at a profit. Taken together the yards in the Ratnágiri District show a net profit of Rs. 7,218-15-10 against Rs. 2,277-0-6 which represents an increase of 216·9 per cent.

52. The yards in the Kánara District show a net profit of Rs. 2,156-5-0 against Rs. 4,137-10-4 in the previous year.

Offences.

53. The details of cases of offences against the Salt Law disposed of during the year under report are given in Appendix L. The total number of cases detected were 1,259 against 710—549 more than in the previous year, an increase of 77·3 per cent. Out of these, 546 were of clandestine removal of natural salt, 135 in the Northern Division and 411 in the Southern Division.

54. The number of cases of smuggling foreign salt across the frontier was 205 against 169 in the previous year. The cases detected on the Goa Frontier were 185 against 147 and on the Daman Frontier 13 against 16 in the previous year and 60 in the year 1902-03. The decrease in the number of cases on the Daman Frontier is due to the new and improved alignment of the frontier line, which has made it very hard for smugglers to cross the line without being detected.

55. There were 29 cases of theft from salt works against 26 in the previous year, but the quantity of salt stolen was only 44 maunds as against 58 maunds.

56. The percentage of convictions to persons sent up for trial was 96·9 against 95·4. The sentences passed by the Magistrates were generally satisfactory during the year under report.

Payment of compensation awarded by the Mixed Commission.

57. No payments were made on account of awards of the Mixed Commission of 1880, 1885 and 1892 during the year under report and the balance remaining unpaid is therefore the same as last year, *viz.*, Rs. 2,250-0-11. The non-payment of the balance was due to the failure of the persons entitled to the money to put in their claims. As the amount remaining unpaid consists mostly of small items and as it was doubtful when claims would be preferred the sanction of Government was applied for and obtained to refund into the Belgaum Huzur Treasury the permanent advance of Rs. 2,000 at the disposal of the Assistant Collector of Salt Revenue, Goa Frontier.

Farms of Government Salt Works.

58. Under Government Resolutions in the Revenue Department Nos. 5364 of the 13th July 1904 and 7611 of the 5th October 1904, the Government Salt Works at Mátunga and Bassein were leased during the year under report for one year for sums respectively of Rs. 30,600 and Rs. 27,151. The previous leases of these farms were for terms of 5 years and realized annually Rs. 25,651 and Rs. 26,126 respectively. The reason why higher bids were obtained this year is that owing to the depletion of the stocks of salt in the works the price of salt was unusually high about this time last year and it was expected to continue so. But the price fell almost directly after the commencement of the leases and the lessees have no doubt been losers by their contracts.

Relations with Native States.

Baroda.

59. The rules for the prevention of the illicit manufacture and collection of salt and contraband traffic in salt in certain parts of Baroda territory as finally approved by the Government of India have now been accepted by His Highness' Government and it is expected that the British Salt Revenue in Baroda will now begin steadily to improve.

Cambay and Janjira.

60. The conditions of the conventions with Cambay and Janjira have as before been faithfully observed.

CONCLUDING REMARKS.

61. The chief event of the year so far as the Salt Revenue is concerned was the reduction of the duty on salt from Rs. 2 to Re. 1-8-0, but as this measure had effect only from 22nd March 1905, it is of course too early to discuss the effect which it has had either on the salt revenue or on the consumption of salt. We are, however, now in a position to estimate the effect that the previous reduction of the duty from Rs. 2-8-0 to Rs. 2 in March 1903 has had upon the market prices of salt and the consumption per head of population. Last year stocks had been nearly exhausted by the cyclone of May 1903, and prices in the salt works ruled unnaturally high, both of which facts led to a reduced production and consumption of salt and consequently to the benefit of the reduction in duty not reaching the consumer. This year the favourable and prolonged

manufacturing season and the high prices ruling early in the year resulted in an unusually large yield in the sea salt works, where close on 88 lákhs of maunds were manufactured as against only 56 lákhs last year.

62. The removals of sea salt during the year were 73 lákhs of maunds compared with only 61 lákhs last year, while the maximum rates in the Bombay sea salt works have fallen from Re. 1-8-0 to annas 12 per maund. These two causes have led to an increase in consumption per head of population in all parts of the Presidency. In Gujarát the consumption was 10·60 lbs. against 9·9 last year; in the rest of the Presidency it was 12 1 lbs. against 10·7 lbs.; and taking the Presidency as a whole it was 11·68 lbs. against 10·50. Thus the reduction of the duty from Rs. 2-8-0 to Rs. 2 has so far as consumption is concerned had the result that was anticipated; and so far as prices are concerned it has already been stated in this report that in Gujarát the consumer has obtained the full benefit of the reduction, while in the rest of the Presidency the amount of benefit has varied from 2 annas to 8 annas, but that the variations in different districts are difficult to explain.

63. The balance of salt lying in the sea salt works, including Dharásna, on 30th June this year was 56,91,350 maunds against 48,60,223 on the same date last year. This balance includes the produce of the whole season less sales up to 30th June, whereas the balance shown in paragraph 25 above represents the balance at the end of the financial year and in the middle of the manufacturing season, and does not serve as a reliable guide to the sufficiency or otherwise of stocks. The sales of sea salt during the year were 76½ lákhs of maunds, which represent average sales of about 6½ lákhs of maunds a month. Next manufacturing season should be in full swing by the middle of next February. At an average rate of sale of 6½ lákhs of maunds we should require about 49 lákhs of maunds before that date which would still leave a balance of about 8 lákhs of maunds, and this should be more than enough to provide for any unforeseen increase in sales and wastage. There is, therefore, no reason to fear either that our stocks will run short, or that prices will rise before next manufacturing season. With the large sales that have taken place during the year it is hardly necessary to point out that had the duty remained at Rs. 2-8-0 per maund, the revenue of the Department would have been greater than in any of the preceding five years.

64. The year has been marked by many incidents and changes, the outcome of the recommendations of the Salt Committee and the orders passed thereon by the Government of India. Foremost among these is the abolition of the monopoly hitherto enjoyed by the Government Salt Agents, Messrs. Nowroji Pestonji & Co., and the throwing open of the salt trade to private traders who are now allowed to consign Barágra salt to any station they choose. This change was introduced by Government Resolution No. 2582, dated 28th March 1905. At the same time the issue price of Barágra salt was fixed at 2 annas 3 pies per maund and the Agents' commission charge of 6 pies and the charge of 6 pies for loan of bags, though still allowed, are no longer brought upon our Departmental accounts.

65. Another change is in regard to the supply of salt to the States of Cochin and Travancore. The Government of India accepting the recommendations of the Salt Committee have directed that sealed and specially marked bags should be used for salt consigned to these States and that the States should be pressed to take action on the lines of section 167 of the Sea Customs Act against the masters of importing vessels when shortages are not properly accounted for. I have arranged with the Mint Master, Bombay, for a supply of sealing machines and lead buttons and am now waiting to hear whether the States have arranged with their contractors for the supply of bags with a special mark woven into the gunny cloth and for such bags only to be used for the carriage of Bombay salt.

66. But perhaps the most important of the Salt Committee's recommendations was in regard to the supply of sea salt in Bombay and the Deccan. It was suggested that power should be taken by legislation to impose a condition in all licenses for the manufacture of sea salt without distinction that the licensees should maintain a minimum reserve stock of salt or should manufacture a

specified minimum amount of salt in each year. The objections to, not to say impracticability of, such a measure were pointed out and the Government of India have left it to the discretion of the Bombay Government to impose such a condition or not as they see fit in new licenses or in existing licenses when this can be done without having recourse to legislation. This question is under considertaion and I shall shortly submit a draft of the condition which I would propose.

67. Your proposal to open a new set of sea salt works capable of turning out 15 lákhs of maunds of salt annually having been accepted by the Government of India as the best means of permanently increasing the supply of sea salt and guarding against the recurrence of a serious depletion of stocks, I spent a considerable part of last cold season in selecting and arranging for the acquisition of sites for such works and have submitted a full scheme to you which provides for the construction of such works on the foreshore of the Thána Creek between Thána and Bhándup and which, I understand, now only awaits the sanction of the Bombay Government.

68. The Government of India have also suggested that a reference should be made in the Annual Administration Report to any action which may be taken in influencing the licensees of sea-salt works to maintain reserve stocks sufficient to meet unforeseen shortages. The unusually large production and balances of stocks at the close of last manufacturing season have already been noticed and bear evidence to the attention paid to this matter by my Assistant Collectors and Sarkárkuns, and I may add that I myself gave a special facility to the licensees to start manufacture earlier than usual by ordering the 4-monthly establishment employed to guard the salt on the ridges of the pans to be entertained from the beginning of February instead of from 15th as has hitherto been the practice. I will leave the subject of supply of salt with the remark that had not the sales this season been unusually large in consequence of the shortage of supply and the high prices that obtained last year, the closing balance on 30th of June this year would probably have reached 68 lákhs of maunds and beaten all previous records.

69. Another improvement that has been effected during the year lies in the new method of keeping salt stock accounts. You yourself, when Collector of Salt Revenue, had drafted a revised set of forms for this purpose and my predecessor, Mr. Moore, had last year introduced these experimentally into a few selected groups of salt works. With the aid of my Native Assistant, Mr. Moray, I still further revised the forms, and obtained sanction to their introduction as standard forms of account. During the month of March Mr. Moray called together the Sazedárs at the head-quarters of each salt táluka and thoroughly explained to them the method of keeping the new accounts. A full supply of new forms has been printed and the new system has been introduced throughout the sea salt works from 1st April 1905.

70. I have submitted a special report on the working of the increased Cambay and Jambusar salt guarding establishment, and shown that its entertainment and continuance have been more than justified by the increased consumption of salt in those as well as in adjacent tracts, and by the almost complete cessation of offences of unlawful removal of natural salt and salth earth.

71. The removal of our Coast Guard Fleet, workshop and store houses from the present dockyard and premises at Mazgaon having been found necessary in consequence of Port Trust extensions, I made the final selection of a site and submitted a scheme last September for a new dockyard and premises at Sewri. The Government of India have sanctioned this scheme which is estimated to cost Rs. 1,65,000, but pending allotment of funds which are not available during the present financial year the existing arrangements are to be allowed to continue.

72. The Uran Táluka, as at present constituted, having been found to be altogether too unwieldy for efficient management your proposals for its sub-division from 1st April next received the sanction of the Government of India in February last, and I have selected sites and acquired land for the necessary new buildings.

73. Another matter which claimed much of my time and attention during the year, but which is not yet ripe for disposal, is the increase and reorganization of the guarding establishment in the sea salt works.

74. During a comprehensive tour I visited practically every place to which my jurisdiction extends and made the acquaintance of all members of the higher grades of the subordinate establishment. I am glad to say that the work of the Departmental staff during the year under report has with very few exceptions been most satisfactory.

Mr. Pogson, the senior Assistant Collector, has managed the Goa Frontier with his usual energy and efficiency, and his wide experience has been most valuable to me. I fully endorse the commendations which he has bestowed upon his Customs Manager, Mr. Pain, and upon his Inspectors, Messrs. Jukes and L'Estrange.

Mr. Bulkley's administration of the Khárághoda Range has been marked by his characteristic vigour. His report describes another year of most successful manufacture and storage, for which he again acknowledges the valuable assistance he has received from Mr. Gulam Yasin, the Inspector, Pritchard Salt Works.

Among Mr. Bulkley's subordinates Mr. Davies worked well as Superintendent, Main Stores.

Mr. Macnamara has placed to his credit another year of energetic administration of the Northern Frontier. He is especially entitled to praise for the smooth working of the Káthiáwar Land Customs Frontier and for the success of the arrangements made by him for guarding the Dhandhuka Táluka Frontier.

Among his Inspectors Messrs. DeSouza, Caldecott and Shaik Mahomed have been most conspicuous.

Mr. Jardine was in chage of the Thána Range until the end of October when he proceeded on sick leave and was succeeded by Mr. Hutchinson who remained in charge throughout the touring season, and whose administration of the Range was entirely successful. Of the Sarkárkuns in the Thána Range Mr. Ramchandra Yeshwant Phanse and Mr. Prangovind Lalbhai Patel and of the Inspectors Messrs. Stanyon and Augusto worked consistently hard and well.

Mr. Lake has done another year of good work in charge of the Uran Range. The officers under him who have distinguished themselves are Mr. Hurst, as Supervisor of the Uran Distilleries, Mr. Boyd, as Preventive Officer, Mora, and Mr. Jairam Raghunath Kharkar, as Sarkárkun, Káranja.

Mr. Belcham was in charge of the Ratnágiri Range throughout the touring season and is entitled to credit for his activity and the general efficiency of his administration. Among his Sarkárkuns, Mr. Narayan Mangesh Karande at Alibag, Mr. Vithal Venkatesh Pai at Ratnágiri and Mr. Anant Krishna Limaye at Málvan rendered good service in the suppression of salt smuggling and the enforcement of the Sea Customs Act.

Mr. Sinclair has done a year of sound and sensible work as Assistant Collector of the Surat Range and especially deserves credit for the efficient working and distribution of the newly sanctioned Jambusar and Cambay establishment. In his work he has been ably seconded by Mr. Neale, the Special Jambusar Inspector.

On the Daman Frontier Mr. Smyth continues to show marked ability as senior Inspector. Of the Sarkárkuns in the Surat Range Mr. Maneklal Vithaldas at Broach and Mr. Jamiatram Navnitram at Dharásna have displayed considerable tact and judgment.

Mr. Laughton, as acting Assistant Collector in charge of the Kánara Range during the whole of the touring season, worked very hard and well; with a little more experience he should make a good Assistant Collector. Of the officers in his Range Mr. Newlands as Light-house Keeper, Oyster Rock, and Mr. Ramchandra Narayan Aryamane as Sarkárkun, Kárwár, are specially deserving of praise.

Mr. Threlfall was in charge as Assistant Collector, Coast Guard Service, from 16th May 1904 to the end of the year. He worked very well and proved

a distinct success in this capacity. I am indebted to him for the assistance he gave me in the preparation of the new Sewri Dockyard scheme.

Of the Coast Guard Inspectors, the most prominent have been Mr. D'Arcy as acting Senior Inspector, and Messrs. Regnaud and Walke in the Kánara and Alibag Beats respectively.

My Native Assistant Collector Mr. Vinayakrao Madhavrao Moray, besides efficiently carrying out his regular duties of audit and inspection, has given me the most able assistance in the preparation of the Bhándup sea salt works scheme and in the introduction of the new forms of stock accounts, to both of which matters I have already alluded.

Mr. Dayabhai Surajlal Thathi has shown conspicuous ability in charge of the Chief Account Office.

To conclude with my own office I am very pleased to say that the whole of the staff have given me entire satisfaction during the time that I have been in charge. I think very highly of the assistance that I have received from my Head Clerk, Mr. Narayan Venkatesh Kalyanpur, whose knowledge of every detail of salt administration has been most useful to me. I endorse all that my predecessor Mr. Moore wrote about this officer in last year's Administration Report.

My Chitnis, Mr. Bapuji Keshav Gore, has also given me substantial assistance.

75. I have, I am glad to say, only one death to record—that of Mr. Narayan Anant Rege, Sarkárkun of Shiroda. He was an officer of the old school and his death has proved a real loss to the Department.

76. The close of the year brought with it the retirement at the age of 60 and after 32 years' service of Mr. Ardesar Edalji Tata who had for many years been Preventive Officer, Mátunga, and was in the senior grade of the subordinate establishment. In Mr. Tata's retirement Government have lost the services of a valuable servant who maintained to the last his high reputation for ability and integrity.

I have the honour to be,
Sir,
Your most obedient servant,
W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX A.

Statement showing the distribution of Baragara Salt during the years 1903-1904 and 1904-1905.

	1903-1904.						1904-1905.					
	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána.	For export to Scindia's Territory and Bengal.	Total.	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána.	For export to Scindia's Territory and Bengal.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Khárághoda ...	34,720 20	5,13,249 0	9,64,389 0	3,11,781 0	...	18,24,139 20	44,475 20	5,12,940 0	9,98,435 0	3,06,219 0	...	18,57,069 20
Ahmedabad ...	58,746 0	...	...	467 0	...	59,213 0	57,782 0	...	...	764 0	...	58,546 0
Agencies ...	3,45,224 0	...	...	41,340 0	294 0	3,86,858 0	3,51,572 0	...	...	48,309 0	...	3,99,881 0
Total ...	4,38,690 20	5,13,249 0	9,64,389 0	3,53,588 0	294 0	22,70,210 20	4,53,829 20	5,12,940 0	9,98,435 0	3,55,292 0	...	23,15,496 20

APPENDIX B.

Statement showing in detail the Issues of Baragara Salt for Local Consumption during the years 1903-1904 and 1904-1905.

District.	From							
	Khárághoda.		Ahmedabad.		Agencies.		Total.	
	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.
Ahmedabad	9,351 20	6,873 20	57,030	56,495	45,988	49,359	1,12,369 20	1,12,727 20
Kaira	.....	.....	117	70	72,963	76,256	73,080 0	76,326 0
Broach	3,090 0	4,017 0	...	...	...	...	3,090 0	4,017 0
Panch Maháls	.....	.....	...	...	41,289	44,742	41,289 0	44,742 0
Gáikwár's Territory ...	12,049 0	18,722 0	182	122	92,346	88,290	1,04,577 0	1,07,134 0
Mahi Kántha Agency ...	954 0	2,345 0	1,414	1,063	33,300	32,625	35,668 0	36,033 0
Rewa Kántha Agency ...	9 0	.....	3	22	26,229	29,994	26,241 0	30,016 0
Pálanpur Agency ...	5,787 20	6,754 20	...	...	21,632	22,455	27,419 20	29,209 20
Káthiáwár Agency ...	1,296 20	1,540 20	...	10	...	...	1,296 20	1,550 20
Cambay	500 0	500 0	...	...	7,684	7,612	8,184 0	8,112 0
Bombay	753 0	2,481 0	...	...	2,748	171	3,501 0	2,652 0
Poona	.....	6 0	...	...	585	33	585 0	39 0
Sholápur	.....	.....	...	...	103	35	103 0	35 0
Khándesh	930 0	1,236 0	...	...	...	...	930 0	1,236 0
Násik	.....	.....	...	...	21	...	21 0	.....
Bijápur	.....	.....	...	...	336	...	336 0	.....
Total ...	34,720 20	44,475 20	58,746	57,782	3,45,224	3,51,572	4,38,690 20	4,53,829 20

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX C.

Statement of the Produce and Sales of Salt manufactured in the Bombay Presidency during the year 1904-1905.

Divisions.	Tálukas.	Number of Sazas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over Estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda	2	2	41,09,511 15 0	20,49,897 0 0	37,457 0 0	20,87,354 0 0	61,96,865 15 0
	Ahmedabad	...	...	53,693 0 0	62,323 0 0	1,205 0 0	63,528 0 0	1,17,221 0 0
	Total ...	2	2	41,63,204 15 0	21,12,220 0 0	38,662 0 0	21,50,882 0 0	63,14,086 15 0
	Surat Collectorate.							
	Dhárasna	1	1	1,06,084 0 0	3,17,386 0 0	21,227 0 0	3,38,613 0 0	4,44,697 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon	1	1	3,361 0 0	12,144 0 0	.....	12,144 0 0	15,505 0 0
	Bassein	7	23	15,089 30 0	13,35,984 15 0	12,212 5 0	13,48,196 20 0	13,63,286 10 0
	Ghodbandar	9	46	3,500 0 0	11,60,512 25 0	21,328 5 0	11,81,840 30 0	11,85,340 30 0
	Trombay	4	24	1,689 10 0	9,89,011 10 0	9,258 20 0	9,98,269 30 0	9,99,959 0 0
	Island of Bombay— Mátunga	6	24	7,992 10 0	11,25,188 20 0	20,708 10 0	11,45,896 30 0	11,53,889 0 0
	Kolába Collectorate.							
	Panvel	6	19	3,579 20 0	5,48,064 12 0	4,463 16 0	5,52,527 28 0	5,56,107 8 0
	Uran	11	83	8,643 10 0	21,42,514 20 0	33,460 10 0	21,75,974 30 0	21,84,618 0 0
	Sánkse (Pen)	5	28	1,927 10 0	4,33,106 20 0	1,774 20 0	4,34,881 0 0	4,36,808 10 0
	Karanja	4	25	5,865 0 0	6,54,752 0 0	45,030 20 0	6,99,782 20 0	7,05,647 20 0
	Ratnágiri Collectorate.							
	Shiroda	1	27	12,685 1 0	93,830 10 0	3,520 0 0	97,350 10 0	1,10,035 11 0
	Kánara Collectorate.							
	Ankola	1	*130	34,594 20 0	1,44,977 0 0	2,577 0 0	1,47,554 0 0	1,82,148 20 0
	Total ...	55	435	98,926 31 0	86,40,085 12* 0	1,54,332 26 0	87,94,417 38 0	88,93,344 29 0
	Grand Total ...	58	438	43,68,215 6 0	1,10,69,691 12 0	2,14,221 26 0	1,12,83,912 38 0	1,56,52,128 4 0

Divisions.	Tálukas.	Sales. On payment of Full Duty.	Sales. On payment of Nominal Duty.	Sales. Free of Duty.	Sales. Total.	Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
	Ahmedabad Collectorate.	Mds. s. t.	Mds. s.	Mds. s.	Mds s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	22,55,419 0 0	.....	1,531 20	22,56,950 20 0	45,22,879 0 0	2,28,339 39 0	24,85,290 19 0	37,11,574 36 0
	Ahmedabad ..	58,546 0 0	.....	...	58,546 0 0	1,15,565 8 0	121 0 0	58,667 0 0	58,554 0 0
	Total ...	23,13,965 0 0	.....	1,531 20	23,15,496 20 0	46,38,444 8 0	2,28,460 39 0	25,43,957 19 0	37,70,128 36 0
	Surat Collectorate.								
	Dhárasna ...	3,11,475 0 0	.....	...	3,11,475 0 0	6,12,853 0 0	37,945 0 0	3,49,420 0 0	95,277 0 0
	Thána Collectorate.								
Konkan Division.	Umbargaon ...	8,095 0 0	.....	...	8,095 0 0	16,190 0 0	2,384 0 0	10,479 0 0	5,026 0 0
	Bassein ...	11,69,143 4 0	.....	...	11,69,143 4 0	22,63,877 4 0	41,918 6 0	12,11,061 10 0	1,52,225 0 0
	Ghodbandar ...	8,75,666 2 0	.....	540 0	8,76,206 2 0	17,24,176 4 0	71,168 5 0	9,47,374 7 0	2,37,966 23 0
	Trombay ...	8,21,527 0 0	17,856 0	...	8,39,383 0 0	16,31,800 4 0	54,523 20 0	8,93,906 20 0	1,06,052 20 0
	Island of Bombay— Mátunga ...	9,99,240 30 0	.. ...	...	9,99,240 30 0	20,70,497 4 0	45,097 10 0	10,44,338 0 0	1,09,551 0 0
	Kolába Collectorate.								
	Panvel ...	4,79,938 10 0	.....	...	4,79,938 10 0	9,29,786 8 0	28,709 20 0	5,08,647 30 0	47,459 18 0
	Uran ...	15,38,231 0 0	3,28,362 0	68,183 0	19,34,776 0 0	29,62,000 2 3	1,22,503 30 0	20,57,279 30 0	1,27,338 10 0
	Sánkse (Pen) ...	2,29,100 35 0	4,206 0	...	2,33,306 35 0	4,41,794 11 0	37,260 20 0	2,70,567 15 0	1,66,240 35 0
	Karanja ...	99,599 0 0	5,03,586 0	1,836 0	6,05,021 0 0	1,82,665 9 0	36,178 10 0	6,41,199 10 0	64,448 10 0
	Ratnágiri Collectorate.								
	Shiroda ...	80,922 0 0	.....	...	80,922 0 0	1,60,395 0 0	10,440 30 0	91,362 30 0	18,672 21 0
	Kánara Collectorate.								
	Ankola ...	97,254 0 0	.....	19,780 0	1,17,034 0 0	1,91,575 8 0	22,486 20 0	1,39,520 20 0	42,628 0 0
	Total ...	63,98,717 1 0	8,54,010 0	90,339 0	73,43,066 1 0	1,25,74,758 6 3	4,72,670 11 0	78,15,736 12 0	10,77,608 17 0
	Grand Total ...	90,24,157 1 0	8,54,010 0	91,870 20	99,70,037 21 0	1,78,26,955 14 3	7,39,076 10 0	1,07,09,113 31 0	49,43,014 13 0

* Only 128 out of 130 Agars were worked during 1904-1905.

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX D.

Comparative Statement showing the quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1095
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárásna	11,144	1,500	...	...	6,924	...	...	...	.....	...
Umbargaon	...	...	...	...	...	...	...	...	.....	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Panvel, Karanja and Pen.	10,44,645	11,44,388	7,385	9,708	7,44,565	8,94,620	3,07,928	5,78,362	10,84,180	13,19,367
Shiroda	...	...	...	...	...	...	...	...	24,078	18,634
Sánikatta	...	...	...	...	...	...	...	...	.....	90
Total ...	10,55,789	11,45,888	7,385	9,708	7,51,489	8,94,620	3,07,928	5,78,362	11,08,258	13,38,091

	For Export to											
	Madras Presidency—*continued.*				Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	Rest of the Presidency.		Total.									
	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárásna	...	...	...	...	...	...	...	...	3,08,643	3,09,975	3,26,711	3,11,475
Umbargaon	...	...	...	...	...	...	...	...	7,907	8,095	7,907	8,095
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Panvel, Karanja and Pen.	1,49,368	1,62,579	12,33,548	14,81,946	7,22,067	8,54,010	3,46,169	3,87,630	15,35,327	17,86,351	59,41,634	71,37,015
Shiroda...	...	...	24,078	18,634	...	...	...	...	61,826	62,288	85,904	80,922
Sánikatta	...	...	...	90	...	...	40	24	1,00,561	1,16,920	1,00,601	1,17,034
Total ...	1,49,368	1,62,579	12,57,626	15,00,670	7,22,067	8,54,010	3,46,209	3,87,654	20,14,264	22,83,629	64,62,757	76,54,541

W. H. LUCAS,
Collector of Salt Revenue.

APPEN

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and packing salt.	United Kingdom.	Bombay ...	Steamer ...	11,827 10 0	23,375 7 11	
Packing ...	Holland ...	Do. ...	Do. ...	22 39 0	46 0 1	
Do. ...	Marseilles ...	Do. ...	Do. ...	3 29 0	7 7 5	
Do. ...	New York ...	Do. ...	Do. ...	0 5 0	0 4 0	
Do. ...	Victoria ...	Do. ...	Do. ...	27 3 0	54 1 10	
Do. ...	Bremen ...	Do. ...	Do. ...	0 15 0	0 12 1	
Do. ...	New South Wales.	Do. ...	Do. ...	2 39 0	5 15 3	
Sindha packing common salt.	Persia ...	Do. ...	Do. ...	1,887 6 0	3,774 4 10	
Common salt ...	Aden ...	Do. ...	Do. ...	0 26 0	1 5 0	
Not available ...	Not known...	Do. ...	Do. ...	3 4 0	6 3 7	
Black salt ...	Káthiáwár ...	Do. ...	Country Craft...	2,899 3 0	5,798 2 5	
Goa salt ...	Goa ...	Kánara District.	Do. ...	0 2 40	0 2 1	
Common ...	Arabia ...	Do. ...	Do. ...	1 10 0	2 7 11	
			Total ...	16,675 31 40	33,072 10 5	.....
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gogo ...
Goa salt ...	.....	.....	.....	.....	.....	Digi ...
Do. ...	.....	.....	.....	.....	.....	Bánda ...
Do. ...	.....	.....	.....	.....	.....	Talevádi ...
Do. ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Castle Rock ...
Do. ...	.....	.....	.....	.....	.....	Do. ...
Do. ...	.....	.....	.....	.....	.....	Do. ...

DIX E.

and by Land into the Bombay Presidency during the year 1904-1905.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	16,675 31 40	33,072 10 5
Ahmedabad District.	Bhavnagar and Gogo.	Cart-load ...	18 12 40	36 6 0		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,830 37 59	3,609 3 5		
Do. ...	Do. ...	Do. ...	10,518 10 40	20,830 9 4		
Do. ...	Do. ...	Do. ...	1,242 16 0	2,422 2 0		
Do. ...	Do. ...	Do. ...	3,575 30 40	7,117 1 10		
Do. ...	Do. ...	Rail ...	2,06,749 27 60	5,25,110 3 6		
Madras ...	Do. ...	Do. ...	24,734 5 0			
Mysore ...	Do. ...	Do. ...	31,706 38 0			
		Total ...	2,80,376 17 79	5,59,125 10 1	2,80,376 17 79	5,59,125 10 1
		Grand Total ...			2,97,052 9 39	5,92,198 4 6

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX F.

Statement showing the quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1903-1904 and 1904-1905.

Description of Salt.	1903-1904.		1904-1905.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Baragara Salt... ...	22,70,210 20 0	45,20,426 0 0	23,15,496 20 0	46,38,444 8 0	
Sea Salt	67,30,053 13 48	1,28,11,704 11 0	79,34,917 21 39	1,37,46,737 2 5	
Natural Salt	.....	.....	.....	.....	
Sinda Salt	3,586 19 0	7,172 15 2	1,887 6 0	3,774 4 10	
Table Salt, Packing and Common Salt.	8,152 32 32	16,307 0 1	11,889 20 0	23,500 1 1	
Bhávnagar Black Salt (Sanchal).	1,819 25 0	3,639 4 2	2,899 3 0	5,798 2 5	
Total ...	90,13,822 30 0	1,73,59,249 14 5	1,02,67,089 30 39	1,84,18,254 2 9	

APPENDIX G.

Details of Issues of Salt from different sources of supply during the years 1903-1904 and 1904-1905.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905.	1903-1904.	1904-1905.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Baragara Salt ...	22,68,679 0	23,13,965 0	...	...	1,531 20	1,531 20	22,70,210 20	23,15,496 20
Sea Salt... ...	56,63,445 23	67,10,192 1	7,22,067	8,54,010	77,244 14	90,339 0	64,62,756 38	76,54,541 1
Imported Salt ...	2,80,855 13	2,97,052 9	...	...	...	...	2,80,855 13	2,97,052 9
Total ...	82,12,979 36	96,21,209 10	7,22,067	8,54,010	78,775 34	91,870 20	89,13,822 31	1,02,67,089 30

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX H.

Statement showing the average market price of Salt in each District of the Presidency during the calendar years 1902, 1903 and 1904.

District.	1902.	1903.	1904.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	4 1 8	4 5 11	4 3 0
Ahmedabad	2 15 5	2 9 0	2 7 0
Kaira	3 3 2	2 10 4	2 8 0
Panch Maháls	3 2 5	2 11 7	2 9 6
Broach	3 1 10	2 10 4	2 8 0
Surat	3 10 3	3 6 9	3 6 5
Thána	3 8 11	3 5 1	3 5 3
Kolába	3 4 6	3 2 3	3 5 3
Ratnágiri	3 3 3	3 6 3	3 0 8
Kánara	3 10 11	3 7 7	3 6 6
Násik	3 3 11	3 3 3	3 0 10
Khándesh	3 12 4	3 12 1	3 4 4
Ahmednagar	3 3 5	3 5 4	3 1 0
Sholápur	3 7 6	3 10 3	3 7 4
Poona	3 7 8	3 8 3	3 2 8
Sátára	3 5 3	3 8 5	3 2 6
Belgaum	3 12 5	3 6 10	3 1 10
Dhárwár	3 8 8	3 6 3	3 9 10
Bijápur	3 4 3	3 7 10	3 5 9

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX I.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1904-1905, contrasted with those of the year 1903-1904.

RECEIPTS.

Items.	1904-1905.	1903-1904.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	33,072 10 5	27,122 10 4
Do. by Land	5,59,125 10 1	5,34,587 10 9
Proceeds of Sale of Government Salt—		
Baragara Salt	3,53,240 14 8	3,40,205 13 9
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,08,043 8 1	89,207 7 6
Ground-rent (Khárághoda and Bulsár Salt) ...	66,896 13 11	65,596 9 5
Do. (Konkan Salt Works credited to Land Revenue)	242 9 0	249 3 5
Farms of Government Salt Works	60,970 14 8	57,644 8 0
Other Salt (cost price on salt supplied to fish-curers)	34,436 9 2	28,307 14 5
Excise Duty on Government Salt—		
Do. on Permits issued	1,78,12,262 8 0	1,67,86,036 0 7
Do. at nominal rates	13,793 6 3	11,503 8 9
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	3,230 10 1	3,095 15 0
Total, Imperial ...	1,90,45,316 2 4	1,79,43,557 5 11
PROVINCIAL.		
Fines and Forfeitures	1,565 12 10	4,513 9 7
Miscellaneous—		
Overtime Work Fees	14,725 10 0	14,120 8 0
Contribution from Fort Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	2,614 8 8	2,552 11 11
Recovery of Salt Agents' Bagging and Sewing charges	82,356 8 9	56,683 12 9
Recovery of clothing charges	13,090 2 1	12,613 9 2
Other Items	3,194 5 7	3,158 4 3
Sale-proceeds of forms, &c. (credited to XXIII —Stationery and Printing.)	390 13 3	494 11 11
Total, Provincial ...	1,27,937 13 2	1,04,137 3 7
Grand Total, Salt Revenue ...	1,91,73,253 15 6	1,80,47,694 9 6

	Rs. a. p.
Total Increase ...	11,28,617 11 10
Total Decrease ...	3,058 5 10
Net Increase ...	11,25,559 6 0

APPENDIX I—*continued.*

Expenditure.

Items.	1904-1905. Rs. a. p.	1903-1904. Rs. a. p.
SALT, IMPERIAL.		
Superior Supervising Establishment—		
Pay, including Exchange Compensation ...	1,34,426 9 2	1,29,060 5 10
Travelling Allowance	13,649 3 0	13,823 12 7
Tentage	2,000 1 9	1,979 12 3
Subordinate Establishment—		
Pay, including Exchange Compensation Allowance	9,80,229 14 7	9,51,082 6 1
Travelling Allowance	39,718 13 6	37,370 2 3
House Rent Allowance	92 1 1	250 0 0
Horse Allowances	7,987 12 0	7,313 15 0
Grain Compensation	.....	0 12 10
Contingencies—		
Epidemic Charges	583 13 4	128 0 0
Service Stamps and bearing Postage	8,479 14 0	7,730 15 6
Telegram Charges	302 10 0	422 8 0
Repairs to Boundary marks	5 4 0	1 4 0
Law Charges	329 8 6	330 12 0
Purchase of Books	31 0 0	77 15 0
Purchase of Tents	538 12 0	.....
Do. of Land and Compensation for Land	326 12 0	7,700 14 0
Realignment, Daman Frontier	73 11 9	12,041 15 9
Purchase of New Boats	1,900 0 0	1,821 12 0
Rents	8,733 3 10	7,087 7 1
Rates and Taxes	1,410 0 5	1,438 9 0
Prizes for best Salt manufactured at Khárágoda	600 0 0	600 0 0
Clothing to Lascars	1,568 0 0	1,095 0 0
Boat Stores and Repairs	36,322 9 10	30,627 6 6
Rewards in Salt and Customs cases	6,878 6 1	5,049 12 6
Petty construction	72,268 8 10	59,221 8 7
Peons' clothing (Táluka Offices)	30,395 1 11	35,587 11 9
Arms and Accoutrements	1,768 11 9	1,372 0 2
Boat Allowance	14,500 0 11	14,638 0 3
Overtime Work Fees	14,600 14 0	10,390 4 6
Salt Purchase and Freight on account of Barágara Salt	3,06,486 3 8	3,34,797 6 11
Do. do. of removal of Salt to Fish-curing Yards	18,508 5 2	12,879 7 9
Khárághoda Dispensary Charges	705 5 1	237 6 9
Commission on Sale of Barágara Salt... ...	9,393 13 2	9,309 8 8
Salt Agents' Bagging and Sewing Charges ...	59,998 10 3	60,262 9 3
Scales and Weights	3,023 4 11	3,288 9 5
Mapping charges	38 6 6	.....
Supply of Medicines	660 15 0	659 2 6
Carriage of Tents and Records	2,126 10 0	2,695 9 0
Supply of Water	1,444 14 1	674 10 3
Peons' Uniforms and Belts (Huzúr Offices) ...	211 8 3	422 5 1
Petty Repairs	10,208 6 11	8,532 9 2
Petty Supply	5,579 9 4	4,796 10 0
Purchase of Carpets	1,224 2 1	921 13 0
Purchase of furniture	2,502 8 11	2,263 2 0
Repairs of furniture	44 7 6	53 3 0
Remittance of Treasure...	270 14 10	253 7 3
Conveyance of Confiscated Salt, &c.	109 6 3	269 3 0
Monsoon Weather Fences	7,550 13 9	7,107 2 6
Carried forward ...	18,09,809 11 11	17,87,668 12 11

APPENDIX I—*continued.*

EXPENDITURE—*continued.*

Items.	1904-1905.	1903-1904.
	Rs. a. p.	Rs. a. p.
Brought over ...	18,09,809 11 11	17,87,668 12 11
SALT, IMPERIAL—*continued.*		
Contingencies—*continued.*		
Gám Kharach Allowance	722 6 3	758 15 8
Destruction of Salt	242 5 2	101 0 0
Miscellaneous	617 11 11	178 4 1
Total, Salt ...	18,11,392 3 3	17,88,707 0 8
Deduct amount not subject to Division	3,65,934 6 2	3,90,934 13 9
Net amount	14,45,457 13 1	13,97,772 2 11
Deduct one-tenth debitable to Customs	1,44,545 12 6	1,39,777 3 6
Net nine-tenths debitable to Salt	13,00,912 0 7	12,57,994 15 5
Net debitable to Salt	16,66,846 6 9	16,48,929 13 2
Stationery and Printing	9,061 5 5	8,880 8 3
Excise duty on Salt refunded	62,496 1 2	48,031 9 8
GRAND TOTAL, SALT EXPENDITURE ...	17,38,403 13 4	17,05,841 15 1
	Net Increase ...	32,561 14 3

APPENDIX J.

Statement showing Transactions, Credit and Cash, during the past three years.

	1902-1903.		1903-1904.		1904-1905.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	78,79,639 28 0	1,95,88,348 2 5	74,55,444 1 40	1,49,12,046 9 0	84,72,968 38 0	1,68,03,412 2 5
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year	5,93,948 0 0	.....	2,97,691 30 0	.....	3,07,431 15 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which at Rs. 2-8-0 and Rs. 2 was realized and accounted for in that year	64,025 0 0	.....	1,78,988 32 0	.....	2,43,756 28 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	20,47,362 0 0	.....	13,86,957 12 0	.....	6,45,364 1 7
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	3,55,683 3 7	.....	4,85,412 3 7	.....	3,55,393 10 0
6. Duty realized for salt remaining unissued on credit bonds, duty at Rs. 2-8-0, 2-0 0, and Rs. 1-8-0 having been realized in the year before issue...	.....	1,495 0 0	.....	1,619 8 0	.....	8,092 10 0
Total ...	85,37,612 28 0	2,19,92,888 6 0	79,32,124 23 40	1,67,86,036 0 7	90,24,157 1 0	1,78,12,262 8 0

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX K.

Statement showing the Operations of the Fish-curing Yards in the Bombay Presidency for the year 1904-1905.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure, including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt at 8 annas per maund.	Receipts. Miscellaneous receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in Stock at the close of the year at cost price.	Receipts. Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Jaygad	1904-1905	8,878 15	3,163 0	6,769 11	2·81	1,661 7 2	1,581 8 0	.....	1,225 38	270 2 3	1,851 10 3
		1903-1904	8,452 30	2,763 20	6,591 10	3·06	1,324 7 10	1,381 12 0	.....	1,462 25½	378 12 3	1,760 8 3
2	Waroda	1904-1905	537 10	171 20	413 30	3·13	449 8 2	85 12 0	0 7 0	718 28	195 4 6	281 7 6
		1903-1904	908 20	293 20	710 0	3·08	411 10 3	146 12 0	170 12 0	373 0$\frac{1}{8}$	100 3 4	417 11 4
3	Kalbadevi	1904-1905	3,389 20	1,129 0	2,542 5	3·	853 6 0	564 8 0	.....	434 29	110 2 3	674 10 3
		1903-1904	2,658 20	885 20	1,996 25	3·	921 14 11	442 12 0	.....	354 20	69 5 8	512 1 8
4	Ratnágiri	1904-1905	18,772 35	6,221 25	14,611 30	3·02	2,187 12 1	3,110 13 0	6 0 0	1,227 20	282 15 2	3,399 12 2
		1903-1904	21,053 16	7,067 0	16,249 19	2·98	2,752 9 8	3,638 8 0	5 0 0	2,017 33	516 5 1	4,054 13 1
5	Purnagad	1904-1905	1,716 20	633 0	1,336 15	2·71	676 6 0	316 8 0	0 8 0	1,410 8	299 9 8	616 9 8
		1903-1904	1,821 15	655 0	1,444 35	2·78	369 5 9	327 8 0	127 7 6	340 16	60 2 4	521 1 10
6	Jaytápur	1904-1905	5,571 5	1,863 0	4,181 25	2·98	1,246 15 8	934 0 0	3 1 0	1,523 35	330 14 8	1,267 15 8
		1903-1904	6,105 15	2,045 30	4,545 20	2·98	1,223 5 2	1,022 14 0	.....	1,210 6	315 2 4	1,338 4 0
7	Viziádurg	1904-1905	5,149 15	1,778 30	3,804 31	2·89	1,501 6 2	889 6 0	0 7 0	2,536 12	571 0 5	1,460 13 5
		1903-1904	7,182 19	2,288 10	5,327 6	3·14	1,807 12 8	1,144 2 0	.....	2,700 27	745 8 0	1,889 10 0
8	Devgad (Mumbri)	1904-1905	1,782 0	594 10	1,366 25	2·99	652 14 10	297 2 0	.....	789 8	177 6 3	474 8 3
		1903-1904	1,633 0	530 30	1,258 10	3·08	645 0 11	265 6 0	.....	384 23	104 13 5	370 3 5
9	Málvan	1904-1905	21,176 17½	6,676 30	15,781 13½	3·17	3,318 9 9	3,338 6 0	3 2 0	4,890 33	1,283 8 5	4,625 0 5
		1903-1904	11,313 10	3,569 30	8,553 20	3·22	2,467 11 9	1,754 14 0	1 1 0	4,562 17½	1,276 11 1	3,032 10 1
10	Devbág	1904-1905	21,060 15	6,886 20	17,562 30	3·06	2,748 0 3	3,443 4 0	1 0 0	3,310 6½	773 1 11	4,217 5 11
		1903-1904	16,021 35	5,105 20	11,999 5	3·18	3,040 9 7	2,552 12 0	.....	3,356 39½	902 5 4	3,455 1 4
11	Achra	1904-1905	1,721 10	573 30	1,293 7½	3·	485 1 2	286 14 0	.....	875 38	211 5 11	498 3 11
		1903-1904	1,426 0	475 0	1,067 10½	3·	510 3 7	287 8 0	.....	664 38	182 0 9	419 8 9
12	Nivti	1904-1905	4,173 20	1,318 0	3,160 20	3·17	673 6 10	659 0 0	.....	277 8	106 1 7	765 1 7
		1903-1904	3,275 20	896 0	2,556 5	3·66	938 4 8	448 0 0	.....	844 28	189 14 1	637 14 1
13	Vengurla	1904-1905	33,612 10	11,091 10	25,536 10	3·03	3,718 3 3	5,545 10 0	2 4 0	3,786 3	990 2 6	6,538 0 6
		1903-1904	13,709 0	4,275 30	10,448 25	3·22	2,406 14 4	2,137 14 0	.....	3,252 0	804 12 7	2,942 10 7
14	Shiroda	1904-1905	9,655 35	3,095 31	7,986 35	3·12	1,151 7 10	1,547 14 2	.....	1,199 11	324 7 4	1,872 5 6
		1903-1904	2,092 7	702 35	1,688 38	2·98	813 6 9	351 7 0	.....	873 8	206 13 7	558 13 7
	Total of the Ratnágiri Range.	1904-1905	1,37,191 27½	45,201 6	1,06,346 38	...	21,824 9 2	22,600 9 2	18 13 0	24,205 32½	5,926 2 10	28,543 9 0
		1903-1904	97,708 7	31,494 5	74,426 28½	...	19,633 2 10	15,747 1 0	304 4 6	22,398 2¼	5,858 13 10	21,910 3 4
	Kánara Range.											
15	Majali	1904-1905	14,752 20	3,539 20	11,696 30	4·17	1,978 6 5	1,769 12 0	.....	1,762 32¼	414 7 2	2,184 3 2
		1903-1904	10,000 20	3,232 0	8,603 25	3·07	1,038 12 1	1,616 0 0	4 14 0	690 35	199 12 5	1,820 10 5
16	Baitkhol	1904-1905	22,337 25	6,735 0	15,093 7	3·32	2,347 5 2	3,367 8 0	.....	2,331 0	501 0 5	3,868 8 5
		1903-1904	19,097 25	6,957 20	13,733 0	2·7	2,640 0 10	3,478 12 0	.....	1,685 35	636 10 5	4,115 6 5
17	Bingi	1904-1905	1,549 20	395 0	1,518 30	3·92	170 6 4	197 8 0	.....	293 5	62 10 5	260 2 5
		1903-1904	2,481 0	778 20	1,418 30	3·17	284 13 9	389 4 0	.....	297 21$\frac{38}{80}$	76 11 10	465 15 10
18	Chondni	1904-1905	6,258 20	2,001 0	4,787 20	3·13	869 15 6	1,000 8 0	.....	1,235 1	272 7 10	1,272 15 10
		1903-1904	5,373 0	1,738 20	4,751 20	3·07	728 6 2	869 4 0	1 9 0	329 0	203 12 6	1,074 9 6
19	Kodar	1904-1905	1,947 35	609 0	1,417 5	3·20	793 3 5	304 8 0	.....	435 36$\frac{34}{80}$	116 10 3	421 2 3
		1903-1904	5,946 30	2,005 0	4,004 5	2·9	1,212 11 4	1,002 8 0	0 11 0	648 16$\frac{24}{80}$	231 14 1	1,235 1 1
20	Harwada	1904-1905	9,314 25	2,081 20	6,597 10	4·47	1,343 12 6	1,040 12 0	.....	1,257 9	278 3 6	1,318 15 6
		1903-1904	9,438 20	2,401 0	7,371 0	3·9	948 5 2	1,200 8 0	.....	1,089 14	433 1 11	1,633 9 11
21	Keni	1904-1905	4,038 30	1,008 0	3,421 5	4·01	871 7 3	504 0 0	4 9 3	1,688 4	385 5 10	893 15 1
		1903-1904	4,833 10	1,076 0	3,829 35	4·5	301 12 7	538 0 0	0 2 4	134 12	18 3 0	556 5 4
22	Gangavali	1904-1905	2,336 20	549 20	1,877 37	4·07	817 6 6	274 12 0	.....	1,842 34	427 10 3	702 6 3
		1903-1904	4,888 0	1,194 0	3,934 15	4·07	338 8 7	597 0 0	0 12 0	211 27	29 12 3	627 8 3
23	Tadri	1904-1905	1,609 35	324 20	1,351 20	4·96	425 10 1	162 4 0	4 9 0	269 18$\frac{5}{80}$	52 15 7	219 12 7
		1903-1904	2,756 17	368 0	2,604 33	7·5	267 7 3	184 0 0	0 13 0	155 18	517 15 0	212 13 0
24	Kumta	1904-1905	4,714 32	1,080 20	3,654 17	4·36	600 8 7	540 4 0	2 8 0	316 4¼	77 4 3	620 0 3
		1903-1904	3,396 6	770 10	2,971 19	4·4	360 3 0	385 2 0	0 2 6	154 23	46 11 1	431 15 7
25	Kasarkod	1904-1905	17,127 0	4,298 20	13,607 20	3·98	2,030 4 6	2,149 4 0	.....	2,782 8	649 0 9	2,798 4 9
		1903-1904	17,067 0	4,110 0	13,133 20	4·15	1,578 4 4	2,055 0 0	0 4 0	409 25½	448 7 8	2,503 11 8
26	Manki	1904-1905	1,600 20	278 0	1,436 18	5·76	197 11 6	139 0 0	.....	147 3	31 6 6	170 6 6
		1903-1904	1,109 5	235 0	961 29	4·9	191 11 0	112 8 0	.....	230 0	61 1 6	173 9 6
27	Murdeshvar	1904-1905	488 0	88 20	406 5	5·51	227 5 0	44 4 0	.....	431 11½	107 10 3	151 14 3
		1903-1904	156 0	25 20	129 20	6·1	168 7 5	12 12 0	.....	131 8	60 9 7	73 5 7
28	Shirali	1904-1905	1,342 25	151 20	900 37	8·2	166 6 7	75 12 0	.....	172 26	40 11 9	116 7 9
		1903-1904	211 15	39 20	166 3	5·3	126 4 1	19 12 0	.....	68 20	28 7 7	48 3 7
29	Bhatkal	1904-1905	2,537 0	532 0	1,961 5	4·77	293 10 2	266 0 0	.....	67 18	24 9 6	290 9 6
		1903-1904	.....	.....	.....	...	209 5 1	.....	.....	200 0	60 8 4	60 8 4
	Total of the Kánara Range.	1904-1905	91,755 27	23,672 0	69,727 26	3·88	13,133 7 6	11,836 0 0	11 10 3	15,032 10$\frac{48}{80}$	3,442 2 3	15,289 12 6
		1903-1904	86,754 28	24,920 30	67,614 2	3·48	10,895 10 8	12,460 6 0	9 13 10	6,436 15$\frac{56}{80}$	2,563 11 2	15,033 5 0
	Grand Total	1904-1905	2,28,947 14½	68,873 6	1,76,074 24	3·3	34,958 6 8	34,436 9 2	28 7 3	39,237 43$\frac{8}{80}$	9,368 5 1	43,833 5 6
		1903-1904	1,84,462 35	56,414 35	1,42,040 30½	3·2	30,528 13 6	28,207 7 0	313 8 4	28,834 17$\frac{56}{80}$	8,422 9 0	36,943 8 4

		Rs. a. p.
Receipts	...	43,833 5 6
Expenditure	...	34,458 0 8
Profit	...	9,375 4 10

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX L.

Statement showing Details of Cases of Salt and Opium smuggling disposed of by the Salt Department during the year 1904-1905.

SALT.

Divisions.	Nature of Offence.												Mode of Smuggling.							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	1	4 0 0	...	.....	135	25 15 60½	..	...	3	0 23 70	139	29 39 50¾	86	22 16 78½	...	...	1	4 0 0	1	0 10 0
Daman Frontier..	...	...	13	13 28 34½	...	...	..	...	...	...	13	13 28 34½	10	13 26 29	...	...	1	0 0 14½	...	...
Total, N. D. and Daman ...	1	4 0 0	13	13 28 34½	135	25 15 60½	...	...	3	0 23 70	152	43 28 5¼	96	36 3 27½	...	...	2	4 0 14½	1	0 10 0
Southern Division	28	40 29 21½	7	3 36 15	411	273 5 70½	2	2 25 0	453	392 10 19 *38 0 0	901	712 26 45¾ *38 0 0	41	64 28 41	...	...	3	16 18 0	7	10 24 40
Goa Territory ..	...	...	185	306 39 41¾	...	...	...	...	21	18 6 0	206	325 5 41¾	117	320 37 44	...	...	...	...	...	...
Total, S. D. and Goa ...	28	40 29 21½	192	310 35 56¾	411	273 5 70½	2	2 25 0	474	410 16 19 *38 0 0	1107	1,037 32 7⅜ *38 0 0	158	385 26 5	...	...	3	16 18 0	7	10 24 40
Total ...	29	44 29 21½	205	324 24 11¾	546	298 21 50¾	2	2 25 0	477	411 0 9 *38 0 0 gallons.	1259	1,081 20 12⅜ *38 0 0	254	421 29 32½	...	...	5	20 18 14½	8	10 34 40

SALT—*contd.*

Divisions.	Mode of Smuggling—*contd.*				How cases were disposed of.										
	Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.	Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.
	No.	Quantity.	No.	Quantity.													
		Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	51	3 12 52¼	139	29 39 50½	153	...	153	140	13	91·5	4,861 5 3	10 0 0	42 5 1	52 5 1	412 1 0	52 5 1	294 3 6
Daman Frontier..	2	0 1 71	13	13 28 34½	7	1	6	6	...	100·0	127 4 2	.....	.....	.....	30 0 0	127 4 2	36 7 10
Total, N. D. and Daman ...	53	3 14 43¼	152	43 28 5¼	160	1	159	146	13	91·8	4,988 9 5	10 0 0	42 5 1	52 5 1	442 1 0	179 9 3	330 11 4
Southern Division.	850	620 35 44⅝	901	712 26 45½ *38 0 0	1003	35	968	948	20	97·9	6,466 13 7	260 15 9	137 3 2	398 2 11	2,538 13 0	6,427 15 6	2,881 10 10
Goa Territory ...	89	4 7 77¾	306	325 5 41¾	256	21	235	227	8	95·7	723 5 9½	.....	23 13 8	23 13 8	525 5 0	715 10 8½	743 0 0
Total, S. D. and Goa ...	939	625 3 42⅝	1107	1,037 32 7⅜ *38 0 0	259	56	1203	1175	28	97·7	7,190 3 4½	260 15 9	161 0 10	422 0 7	3,064 2 0	7,143 10 2½	3,624 10 10
Total ...	992	628 18 5⅝	1259	1,081 20 12⅜ *38 0 0 gallons.	1419	57	1362	1321	41	96·9	12,178 12 9½	270 15 9	203 5 11	474 5 8	3,506 3 0	7,323 3 5½	3,955 6 2

*Liquified salt.

W. H. LUCAS,
Collector of Salt Revenue.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

COMMISSIONER'S REVIEW.

No. 5168 OF 1905.

Poona, 29th August 1905.

Submitted to Government in the Revenue Department.

2. The financial results of the year under review are contrasted with the figures of previous years in the following table :— Financial results.

	1904-1905.	1903-1904.	1902-1903.	Annual Average. 1897—1902.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	192 lákhs.	180 lákhs.	233 lákhs.	225 lákhs.
Net „	174 „	163 „	216 „	208 „
Expenditure, exclusive of refunds	16·76 „	16·57 „	16 „	16 „
Percentage of charges to net receipts	9·6	10·1	7·4	7·7

It will be seen that the net receipts increased by 11 lákhs. The increase occurs chiefly under Excise duty on salt and may be attributed to three causes: (1) the removal of salt to replenish depleted stocks; (2) the decline in the price of sea salt; and (3) the effect of the reduction of duty. Receipts.

There was an increase of Rs. 18,097 in the expenditure due partly to the establishment of the Káthiáwár Customs Frontier line and partly to the entertainment of additional establishment in the Jambusar Táluka of the Broach District to guard deposits of natural salt. Expenditure.

3. In the subjoined table the opening and closing balances and the results of the year's operations are compared with those of the previous year :— Manufacture and removal of salt.

Year.		Stock in hand at the beginning of the year.	Brought to account during the year.	Removals.	Loss and wastage.	Balance in hand at the close of the year.
		Mds.	Mds.	Mds.	Mds.	Mds.
1903-04 ...	Barágra ...	41,55,421	23,45,860	22,70,210	67,867	41,63,204
	Bulsár ...	2,33,671	2,21,430	3,26,711	22,306	1,06,084
	Rest of the Presidency ...	10,71,017	56,40,258	61,36,046	4,76,302	98,927
	Total ...	54,60,109	82,07,548	87,32,967	5,66,475	43,68,215
1904-05 ...	Barágra ...	41,63,204	21,50,882	23,15,496	2,28,461	37,70,129
	Bulsár ...	1,06,084	3,38,618	3,11,475	37,945	95,277
	Rest of the Presidency ...	98,927	87,94,418	73,43,066	4,72,670	10,77,608
	Total ...	43,68,215	1,12,83,913	99,70,087	7,39,076	49,43,014

4. The stock of Barágra salt at the beginning of the year was almost the same as in the beginning of the previous year, but the quantity of salt manufactured during 1903-04 and brought to account during the year under review was less by 1,94,978 maunds than in the previous year. This decreased production is due to the reduction in the number of pans cultivated during the manufacturing season of 1903-04. The stock at the close of the year was 37,70,129 maunds as compared with 41,63,204 maunds at the close of the previous year, but the deficiency was made up by the good crop of the manufacturing season of 1904-05 which produced 25,45,521 maunds, an increase of 3,96,136 Stocks of salt, Barágra.

maunds over the quantity manufactured during the previous season, though the number of pans remained unchanged. This satisfactory result is due to a favourable season and to the careful supervision of the Assistant Collector Mr. Bulkley and the Inspector Mr. Ghulam Yasin.

Sea salt.

5. The decrease in the stock of sea salt at the beginning of the year and the considerable increase in the quantity manufactured during the year under review as compared with the figures of the previous year are due to the destruction of salt by a cyclone in May 1903 and the curtailment of the manufacturing season. The manufacturing season of 1904-05 was a favourable one and the closing balance reached the ordinary level.

Issues of Barágra salt.

6. The removals of Barágra salt on the whole show an increase of 45,286 maunds, most of which was in the removals to the United Provinces of Agra and Oudh. There were no issues to the Scindia's territory and Bengal, and the issues to Central Provinces show a decrease of 309 maunds. An increase is also noticeable in removals to almost all the places within the Presidency, chiefly to the Gáekwár's territory and the neighbouring British districts.

Issues of sea salt.

7. The total removals of sea salt exhibit a substantial increase of 11,91,784 maunds, which is noticeable in removals to all the places. The general increase is attributable to the causes noticed in paragraph 2 above.

Imported salt.

8. There was an increase of 16,197 maunds in the quantity of salt imported chiefly due to larger importations of Goa salt influenced by facilities afforded by the Southern Marátha Railway Company and also to a better crop of salt in Goa.

Consumption.

9. The average consumption of salt per head of population in the whole Presidency was 11·68 lbs. as against 10·50 lbs. in the previous year.

Influence of reduction of duty upon prices and consumption.

10. In the part of Gujarát supplied with Barágra salt from the Pritchard Salt Works the price of salt immediately fell by the full amount of the reduction of the duty from Rs. 2-8 to Rs. 2 owing to the effect of the Agency system. In Surat, which is supplied with sea salt from the Government work at Dharásna, whence it is issued at a fixed price ex-duty, prices were 4 annas per maund lower. The full reduction in Khándesh and Belgaum was probably due to the competition of Barágra salt in the one district and Goa salt in the other. In the districts supplied with sea salt from private works the effect of the reduction of duty upon prices was still obscured by the high prices of salt ex-duty obtaining during the early part of the year, though at the close of the year wholesale prices at the works reached as low a point as has ever been known. The best evidence of the effect of a reduction of duty will be found in the figures of consumption. It must be remembered, however, that issues in any one year are not commensurate with consumption, since the stocks of salt in the market fluctuate very greatly. Also an increase in issues for places outside the Presidency do not necessarily indicate an increase of consumption in those places because it may merely mean a displacement of salt from other sources. Even a comparison of issues within the Presidency for the last ten years will give no certain result unless account is taken of the great reduction in population, amounting in Gujarát to as much as 20 per cent. which has been caused by famine and plague. The safest figures which can be taken for immediate comparison are those of issues per head of the population within the Presidency. These are as follows :—

	Issues per head in lbs.			
	Gujarát.	Rest of Presidency.	Whole Presidency.	
1901-02	8·91	11·4	10·71	Normal year Duty, Rs. 2-8.
1902-03	8·99	10·9	10·38	Do. do.
1903-04	9·9	10·7	10·50	High prices of sea salt, Duty Rs. 2.
1904-05	10·60	12·11	11·68	Prices of sea salt falling, Duty Rs. 2.

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When all allowance is made for disturbing influences these figures afford a clear indication that the reduction of duty has resulted in more salt being used, from which again the inference is that the benefit of the reduction of duty has been felt by the consumer.

Loss and Wastage.

11. The loss and wastage of Barágra salt amounted to 2,28,460 maunds as against 67,866 maunds in the previous year. This heavy loss is chiefly due to the clearance of a heap which had been exposed to the rains for eight successive years. There was also a small increase of 12,007 maunds in loss and wastage of sea salt.

Fish-curing yards.

12. The number of fish-curing yards remained the same as in the previous year, but the transactions show a large increase due to a favourable fishing season. The quantity of fish brought to be cured increased by 44,485 maunds and that removed by 34,034 maunds. The net profit under this head was Rs. 9,375-4-10 against Rs. 6,414-10-10 during the previous year. The policy of establishing fish-curing yards at which salt may be obtained at little more than cost price, and at the same time restricting the use of salt earth has been fully justified by the results; and the people who twelve years ago protested most loudly against the establishment of the yards would now feel deeply aggrieved by their removal. The yards during the year added 6,468 tons of fairly well cured fish to the alimentary resources of the country.

Offences.

13. The total number of cases detected increased by 77·3 per cent., the figures being 1,259 against 710. The increase was chiefly in cases of clandestine removal of natural salt in the Southern Division. The decrease in the number of cases on the Daman Frontier was due, as in the previous year, to the re-alignment of the Preventive Frontier line, and the provision of a barrier which should yearly become more effective.

Supply of salt to Trávancore and Cochin States and the proposed opening of new Salt Works.

14. The question of improvements in the system of supply of salt to the Trávancore and Cochin States is already before Government. The scheme for the opening of a set of salt works between Thána and Bhándup referred to by the Collector in paragraph 67 of the Report is under consideration of the Commissioner, who is at present in consultation with the Great Indian Peninsula Railway Company on the question of the construction of sidings necessary to connect the works with the main line at Bhándup.

Concluding remarks.

15. The Commissioner has pleasure in endorsing the commendations bestowed by the Collector on the officers subordinate to him. Mr. Lucas has set himself to master the business of the Department with his accustomed energy, and the Commissioner cordially acknowledges the assistance received from him in the settlement of many important questions.

J. L. JENKINS,

Commissioner of Customs,
Salt, Opium and A'bkári.